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ACT 112

AN ACT

TO AMEND SECTION 1246 OF THE REVISED LAWS OF HAWAII, 1915, RELATIVE TO EXEMPTIONS FROM TAXATION.

Be it Enacted by the Legislature of the Territory of Hawaii:

SECTION 1. Section 1246 of the Revised Laws of Hawaii, 1915, is hereby amended by adding the following new paragraphs after line 25 thereof:

"All property, both real and personal, belonging to and actually used by the Palama Settlement, shall be exempt from taxation."

"All property, both real and personal, belonging to and actually used by the Lanakila Hale shall be exempt from taxation."

SECTION 2. This Act shall take effect December 31, A. D. 1915.

Approved this 16th day of April, A. D. 1915.

LUCIUS E. PINKHAM,
Governor of the Territory of Hawaii.

ACT 113

AN ACT

MAKING APPROPRIATION FOR THE BENEFIT OF EMIL DE HARNE.

WHEREAS, Emil de Harne has retired from the position of school teacher in the Territory of Hawaii, being incapacitated by reason of ill health from further service, having filled the position of school teacher for thirty-two years; Therefore,

Be it Enacted by the Legislature of the Territory of Hawaii:

SECTION 1. The Treasurer of the Territory is hereby authorized and directed to pay upon warrants issued by the Auditor of the Territory, the sum of Thirty Dollars (\$30.00) each month to Emil de Harne and to continue so to do for and during the remainder of his life; such payment is hereby appropriated out of the general revenues of the Territory.

SECTION 2. This Act shall take effect from and after the date of its approval.

Approved this 16th day of April, A. D. 1915.

LUCIUS E. PINKHAM,
Governor of the Territory of Hawaii.

ACT 114

AN ACT

TO ESTABLISH A RETIREMENT FUND FOR PENSIONING RETIRED TEACHERS OF THE PUBLIC SCHOOLS OF THE TERRITORY OF HAWAII, AND TO REGULATE THE COLLECTION, MANAGEMENT AND DISBURSEMENT THEREOF.

Be it Enacted by the Legislature of the Territory of Hawaii:

SECTION 1. The superintendent and the commissioners of public instruction shall constitute a board of trustees who shall have full control and management of the fund created by this Act. The superintendent shall be chairman of said board. The secretary of the department of public instruction shall be the secretary of said board and shall keep, in a separate book, a true and correct account of all the proceedings of said board. The attorney general of the Territory of Hawaii shall be the legal adviser of said board, and shall attend to all legal matters arising out of the control and management of said fund. The treasurer of the Territory of Hawaii shall be the treasurer of said board. The auditor of the Territory of Hawaii shall audit all accounts of said fund and shall draw all warrants payable from said fund, which warrants shall be drawn only upon the order of a majority vote of said board, which order shall be certified by the chairman and secretary of the board. All pensions shall be paid in equal quarterly installments aggregating in total the amount of pension granted under this Act.

SECTION 2. The bonded government officials herein named and to whom are assigned duties to be performed in carrying out the intentions of this Act shall be liable upon their official bonds for the faithful performance of the same.

SECTION 3. There shall be set apart in the treasury of the Territory of Hawaii a special fund for the purpose of this Act, which fund shall be known as the Teacher's Pension Fund and which shall consist of the following moneys with interest or income thereof:

1. Two and one-half per cent. of the school tax collected in

the Territory of Hawaii. One-half of this amount, or one and a quarter per cent. of the school tax collected, shall, when paid into the treasury, be set apart semi-annually by the treasurer as a special fund for the purpose of this Act:

2. All donations, legacies and gifts which shall be made to this fund shall, when paid into the treasury, be set apart by the treasurer as a special fund for the purpose of this Act:

3. One per cent. per annum of the respective salaries paid to inspectors, principals, teachers and special teachers regularly employed in the public schools of this Territory shall, when paid into the treasury, be set apart by the treasurer as a special fund for the purpose of this Act, except that no deduction shall be made from the salary of any of the aforesaid employees unless authorized by his or her written consent to the same:

4. All moneys which may be obtained from other sources or by means duly and legally devised by said board, or with their consent, for the increase of said fund shall, when paid into the treasury, be set apart by the treasurer as a special fund for the purpose of this Act:

5. The treasurer shall keep all funds over and above the amount required for the payment of pensions under this Act, invested in interest bearing bonds issued by the Federal Government, the Territory, or any subdivision thereof, or shall deposit same at interest in any savings bank or savings banks doing business within the Territory.

SECTION 4. The department of public instruction in making pay rolls for inspectors, principals, teachers and special teachers hereinbefore mentioned, shall deduct semi-annually in the months of November and May from the salary of each of the said employees (who has so signified his consent in writing, which consent shall be deemed an application for pension), a sum equal to one-half of one per cent. of his or her annual salary, and shall certify the amount of such deductions and the names of such persons from whose salaries such deductions have been made; and such certificates shall accompany the said pay rolls to the auditor of the Territory, who shall draw a warrant for the amount of such deductions, so certified, payable to the treasurer of the Territory, who shall hold the same subject to the disposal of the said board of trustees as hereinbefore specified.

SECTION 5. The department of public instruction shall have power to retire from service any inspector, principal, teacher or special teacher who shall have served in such capacity or capacities in the schools of this Territory for an aggregate period of twenty-five years, and such person so retired shall become a pensioner under this Act; provided twenty years of such service shall have been spent in the public schools of this Territory.

SECTION 6. Any inspector, principal, teacher or special teacher who shall have served in such capacity or capacities in the schools of this Territory, or elsewhere in the United States, for a period of thirty years, may voluntarily retire from service in the public schools and become a pensioner under this Act, provided twenty years of such service shall have been spent in the public schools of this Territory.

SECTION 7. No pension paid under this Act shall exceed forty per cent. of the annual salary of the pensioner receiving it, at the time of retirement from service, nor shall any pension exceed the sum of four hundred dollars per annum; and further, all pensions at all times shall be at the same rate per cent. of the salaries of the several pensioners at the time of retirement, except in cases where the pensions at that rate would exceed four hundred dollars per annum.

If the amount of money contained in this fund shall become at any time inadequate to fully carry out the provisions hereinbefore mentioned, and in case the Legislature of the Territory fails to appropriate sufficient amount to make up such deficiency, then the trustees of said fund shall then pay pro rata to the persons entitled to participate in said fund such amount as in their judgment the condition of the fund will warrant, and such payment shall be in full of all pensions then due under the provisions of this Act.

SECTION 8. No person shall become a pensioner under this Act who has not contributed to the fund hereby created an amount equal to twenty per cent. of his or her salary per annum at the time of retirement; but any such person, otherwise qualified who has been or who shall have been in the service of the department of public instruction prior to July 1, 1916, may become a pensioner under this Act by making a cash payment to the said fund at the time of retirement of such an amount as his or her previous contributions may have fallen short of the required twenty per cent. of his or her salary per annum at the time of retirement, provided, however, that such person become within one year from July 1, 1915, an applicant for pension as specified in Section 4. Any duly qualified person on entering the service subsequent to July 1, 1916, may become an applicant for pension, but such person must become an applicant within one year of entrance, or time of service, as affecting this Act will not be counted until such person becomes an actual applicant.

SECTION 9. If at any time any inspector, principal, teacher or special teacher shall be discharged or shall retire from the service before such person would under this Act be entitled to a pension, then such person shall be paid back one-half, without interest, of the money he or she shall have contributed to this fund. Should any inspector, principal, teacher, or special teacher die before such person would under this Act be entitled to a pension, the heirs or representatives of such person shall receive one-half the amount, without interest, which shall have been paid into the said pension fund by such person.

SECTION 10. No pension shall be paid from the fund created by this Act before July 1, 1916; but any person legally entitled to become a pensioner under this Act may retire or be retired from the service before that time and shall not be deemed to have forfeited his or her right to become a pensioner under the provisions of this Act.

SECTION 11. This Act shall take effect from and after the 1st day of July, 1915.

Approved this 19th day of April, A. D. 1915.

LUCIUS E. PINKHAM,
Governor of the Territory of Hawaii.

ACT 115

AN ACT

TO AMEND ACT 154 OF THE SESSION LAWS OF 1913, ENTITLED: "AN ACT TO PROVIDE FOR HAWAII'S EXHIBIT AT THE PANAMA-PACIFIC EXPOSITION, MAKING A SPECIAL APPROPRIATION FOR THE CONSTRUCTION OF A BUILDING OR THE LEASING OF A SUITABLE SPACE IN ANOTHER BUILDING, OR BUILDINGS, TO HOUSE SUCH EXHIBIT AND FOR THE EXPENSES OF ITS INSTALLATION AND MAINTENANCE," BY ADDING THERETO A NEW SECTION TO BE KNOWN AS "SECTION 2A."

Be it Enacted by the Legislature of the Territory of Hawaii:

SECTION 1. Act 154 of the Session Laws of 1913, entitled: "An Act to provide for Hawaii's Exhibit at the Panama-Pacific Exposition, making a special appropriation for the construction of a building or the leasing of suitable space in another building, or buildings, to house such exhibit and for the expenses of its installation and maintenance," by adding thereto a new section to be known as "Section 2A," as follows:

"Section 2A. That no member of said Commission shall, directly or indirectly, receive any salary or compensation as such commissioner, except that the actual traveling expenses to and from the Exposition and actual living expenses while at the Exposition of any Commissioner may be paid out of the fund herein upon the submission to, and approval of, vouchers therefor by the Auditor of the Territory of Hawaii; and provided that the total of such expenses incurred, or to be incurred, by said Commissioners, shall in no case exceed the total sum of FOUR THOUSAND DOLLARS."

SECTION 2. This Act shall take effect upon its approval.

Approved this 19th day of April, A. D. 1915.

LUCIUS E. PINKHAM,
Governor of the Territory of Hawaii.

ACT 116

AN ACT.

TO AMEND SECTION 1321 OF THE REVISED LAWS OF HAWAII, 1915, RELATING TO THE USE OF THE ADDITIONAL ONE PER CENT. INCOME TAX, HERETOFORE KNOWN AS THE "CONSERVATION TAX."

Be it Enacted by the Legislature of the Territory of Hawaii:

SECTION 1. Section 1321 of the Revised Laws of Hawaii, 1915, is hereby amended to read as follows:

"Section 1321. TAX USED FOR WHAT. All amounts collected from time to time under the provisions of this chapter, and all funds in the treasury unexpended and uncontracted for, and heretofore collected under the provisions of this chapter, shall constitute and be a part of the general revenues of the Territory in like manner as the tax levied, assessed and collected under the provisions of said Chapter 94."

SECTION 2. This Act shall take effect on June 30, 1915, and shall continue in force for the same time and in like manner as other provisions of this Chapter.

Approved this 19th day of April, A. D. 1915.

LUCIUS E. PINKHAM,
Governor of the Territory of Hawaii.

ACT 117

AN ACT

TO PROVIDE AN ADDITIONAL INCOME TAX OF ONE PER CENT UPON ALL CORPORATION INCOMES AND UPON INDIVIDUAL INCOMES IN EXCESS OF \$4,000.00.

Be it Enacted by the Legislature of the Territory of Hawaii:

SECTION 1. RATE ON PERSON'S INCOME. In addition to the tax of two per cent., authorized to be levied, assessed and collected upon the gains, profits and incomes of persons in the Territory of Hawaii under the provisions of Chapter